IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 29TH MARCH 2007 / 8TH CHAITHRA 1929

WP(C).No. 1215 of 2007(T)

PETITIONER:

P.M.KUNJUBAVA, S/O. HYDROSE,
PATTATHUKADAVIL HOUSE, MUPPATHADAM P.O.,
ALUVA, ERNAKULAM DISTRICT.

BY ADV. SRI.WILSON URMESE
SRI.M.C.ANTONY

RESPONDENTS:
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1. THE COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

2. THE SALES TAX OFFICER,
ALUVA.

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.1215 of 2007-T

Dated this the 29th day of March, 2007

JUDGMENT

The petitioner is a registered dealer under the K.G.S.T. His waste oil processing unit was closed in 1997. Some amount was remaining unpaid by him towards sales tax, for the period from 1985-86 to 1992-93. Accordingly, the petitioner cleared the entire amount. Finally, he has been called upon to pay Rs.58,520/- by Ext.P5 communication. The petitioner filed Ext.P6 representation before the first respondent praying to waive the interest and to permit him to close the account by paying Rs.52,724/-. Thereafter, this writ petition is filed. Pursuant to the interim order of this Court the petitioner paid the entire amount, under protest and thereupon revenue recovery proceedings initiated against the petitioner were withdrawn.

2. The learned Government Pleader has filed a statement showing the computation of the amount demanded under Ext.P5. The petitioner has filed an objection statement showing the correct computation, according to him.

3. I heard the learned counsel on both sides. The second respondent is directed to look into the alleged mistakes pointed out by the petitioner regarding the computation in his reply statement and take a decision thereon, in accordance with law, after affording an opportunity of being heard to the petitioner, within one month from today. If the contention of the

petitioner is found correct, the excess amount paid by the petitioner shall be refunded. If the petitioner is dissatisfied with the computation he may move the competent Civil Court. Any security deposit made by the petitioner at the time of obtaining sales tax registration shall be returned to him as he has cleared all the dues.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS